



GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT

Control of Expenditure with reference to Budget Provisions – On-line Budget Authorization and preparation of distribution statement by HODs –Instructions – Issued.

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**FINANCE (BG.I) DEPARTMENT**

G.O.MS.No. 191

Dated: 19-09-2014.

Read the following:

1. G.O.Ms.No.147, Finance (BG.I) Department, dated 11-7-2011.
2. G.O.Ms.No.190, Finance (BG.I) Department, dated 02-09-2011.
3. G.O.Ms.No.241, Finance (BG.I) Department, dated 29-10-2011.
4. G.O.Ms.No.172, Finance (BG.I) Department, dated 01-07-2013.
5. G.O.Ms.No.49, Finance (BG.I) Department, dated 20-02-2014.
6. U.O. Note No.551-A/171/A1/BG.I/2014, Finance (BG.I) Department, Dated 12-03-2014.
7. G.O.Ms.No.70, Finance (BG.I) Department, dated 24.03.2014.
8. G.O.Ms.No.74, Finance (BG.I) Department, dated 01.04.2014.
9. G.O.Ms.No.101, Finance (BG.I) Department, dated 13.05.2014.
10. G.O.Ms.No.118, Finance (BG.I) Department, dated 21.05.2014.
11. G.O. Ms.No.70, Law (F) Department, dt.16.09.2014
12. G.O.Ms.No. 190, Finance (BG.I) Department, dated 17.09.2014.

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**ORDER:**

In the reference 5th read above, Andhra Pradesh Appropriation (Vote on Account) Act, 2014 relating to budget 2014-15 (Vote on Account) for a part of the financial year (roughly equal to the expenditure likely to be incurred during the first six months of the financial year) was forwarded to all the Heads of Departments and the Departments of Secretariat.

2. Vide reference 6th read above, while communicating the detailed Budget Estimates for the entire Financial Year 2014-15 relating to respective HODs, they were authorised to incur expenditure to the extent of two quarters provision during the vote on account period from 01-04-2014 to 30-09-2014 from out of the allocations made for the full year under Plan and Non Plan during 2014-15 duly following the quarterly regulations. The Director of Treasuries and Accounts and the Director of Works Accounts were requested to authorise the expenditure to the extent of two quarters provision during the vote on account period from 01-04-2014 to 30-09-2014 from out of the allocations made for the full year under Plan and Non Plan during 2014-15 duly following the quarterly regulations.

3. In the reference 12th read above, Andhra Pradesh Appropriation Act, 2014 relating to budget 2014-15 for the financial year has been forwarded to all the Heads of Departments and the Departments of Secretariat. As the advance grant for a part of the year already obtained through a vote on account from the Legislature and communicated vide G.O. 5<sup>th</sup> read above, has been merged in the Budget Estimates

2014-15 now sanctioned by the Legislature, all the Heads of Departments and other Drawing Officers are advised that the expenditure for the financial year that commenced from 01-04-2014 should now be regulated with reference to the provisions made in the Budget Estimates for 2014-15.

4. Government in supersession of orders issued in the reference 4th read above, here by order that the following procedure shall be followed by the HODs/Chief Controlling Officers and the Director of Treasuries and Accounts/Director of Works Accounts in authorizing expenditure in the financial year 2014-15.

- I. The HODs/ Chief Controlling Officers of the respective departments shall prepare district as well as Headquarters Offices budget for all the sub-heads by distributing the appropriations upto a **maximum of 75% of annual** allocation for Non-BRO items under Non-Plan among the various subordinate offices by taking into the amounts already authorized during Vote on Account period.
- II. The HODs and Chief Controlling Officers shall prepare the distribution statements for the ongoing State Plan schemes also as on 01-04-2014.
- III. The HODs and Chief Controlling Officers shall enter the distribution statements Online in the DTA / DWA Portal as the case may be by 20th September, 2014 for enabling the DTA / DWA for issue of authorization and onward transmission to the concerned DTOs and JD(Works)/ PAOs(Works). However, one set of distribution statement shall be sent by the concerned HOD to the respective subordinate offices in hard copy in case there is no Online connectivity in their Unit offices.
- IV. The authorization statement at para 4(1) above issued by the DTA/DWA through Online will be valid for the relevant period in the financial year.
- V. The DTA/DWA shall sign on each page of distribution statement authorized for expenditure and scan the same for onward transmission to their subordinates in the Districts for facilitating instantaneous communication. The DTOs/PAO, Hyd./JD(Works)/PAOs(Works) in the districts shall take action based on the scanned copy of authorization issued by the DTA/DWA and authorize expenditure as per the distribution statement. They shall take a printout of such scanned authorization and keep the same for record and for post audit purpose at a later date.
- VI. The expenditure at any point of the financial year should, however, be regulated only on the basis of the authorized statements communicated by the DTA/DWA on half-yearly/ quarterly/ monthly cumulative basis as the case may be.
- VII. The HODs and Chief Controlling Officers are authorized to reallocate the amounts already authorized duly revising the earlier distribution statements. The DTA / DWA shall make available the Portal to the HODs for reallocation.
- VIII. The HODs/CCOs of the respective departments shall prepare distribution statements for the balance of 25% of provision pertaining to 4<sup>th</sup> quarter of the Financial Year and enter in the portal of DTA/DWA as the case may be in the month of December, 2014.

- IX. The DTA/DWA are requested to authorize the 4th quarter allocation to the Departments to the extent of balance available as per Revised Estimates fixed by Finance Department and also after utilizing 90% of the first 3 quarters provision already authorized.
- X. In respect of reappropriations made at the level of HODs as per delegations of powers, the HODs shall furnish proposals based on actual expenditure incurred to DTA/DWA for issue of authorization in favour of the subordinate officers to whom increases are made by way of re-appropriation. In respect of reappropriation to be issued by Finance Department, the HODs have to furnish the surrender of authorization from the concerned subordinate officers for whom decrease is proposed along with reappropriation proposals to the Government.
- XI. Any additional funds over and above the budget provisions, sanctioned in relaxation of treasury control orders, shall require authorization from DTA/DWA for drawal of amount on the above manner. All proposals for additional funds released must be accompanied by distribution statements in future.
- XII. The same procedure of authorizing and approving of the distribution statements submitted by the District Heads of various Departments will be followed by the D.T.Os/ JD (Works)/PAOs (Works). The District Heads are permitted to distribute the amount further between their subordinate offices and DTOs/ JD(Works)/PAOs have to issue authorization. The regulation of expenditure will be on half yearly/ quarterly/monthly cumulative basis as the case may be.
- XIII. The above instructions/directions are subject to Ways and Means instructions that may be issued from time to time by the Government.

5. The above order is available on '<http://goir.ap.gov.in>'

( BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**AJEYA KALLAM**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

To  
All Departments of Secretariat  
All Heads of Departments  
The Director of Treasuries & Accounts, A.P., Hyderabad.  
The Director of Works Accounts, Hyderabad.  
The Pay and Accounts Officer, Hyderabad.  
The Dy. Directors/District Treasury Officers in the State.  
The Director (IT), Finance Department.  
Copy to:  
The A.G., A.P., Hyderabad.  
The Managing Director, APGENCO / APTRANSCO, Hyderabad  
The Registrar General, High Court of Judicature at Hyderabad.  
The Secretary, APPSC, Hyderabad  
All Sections in Finance Department.  
All Officers in Finance Department.  
Peshi of PFS / PFS (R&E) / Secy. (B&IF).  
SF/SC.

// FORWARDED :: BY ORDER //

SECTION OFFICER